

IN THE UNITED STATES BANKRUPTCY APPELLATE PANEL
FOR THE EIGHTH CIRCUIT

IN RE:

ACCEPTANCE INSURANCE
COMPANIES INC.,

Debtor/Cross-Appellant/Appellee

GRANITE REINSURANCE COMPANY,
LTD.,

Appellant/Cross-Appellee,

v.

ACCEPTANCE INSURANCE COMPANY,

Cross-Appellant/Appellee.

ACCEPTANCE INSURANCE COMPANIES
INC.,

Debtor/Cross-Appellant/Appellee,

v.

GRANITE REINSURANCE COMPANY,
LTD.,

Appellant/Cross-Appellee.

BAP CASE NO. 07-6027

BAP CROSS-APPEAL NO. 07-6029

**NOTICE OF APPEAL TO UNITED STATES COURT OF APPEALS FOR THE
EIGHTH CIRCUIT**

Appellees and Cross-Appellants Acceptance Insurance Companies Inc. (“AICI”) and Acceptance Insurance Company (“AIC”), pursuant to Fed. R. App. P. 6(b) and Fed. R. App. P. 3, appeal to the United States Court of Appeals for the Eighth Circuit from the opinion and judgment of the Bankruptcy Appellate Panel of the Eighth Circuit, each entered in this case on March 12, 2008 that: (1) reversed the U.S Bankruptcy Court for the District of Nebraska’s

disallowance of the claim of Granite Reinsurance Company, Ltd. (“Granite Re”) in case number 05-80059; (2) affirmed the bankruptcy court’s judgment that dismissed debtor AICI’s complaint against Granite Re in adversary proceeding number 06-8115; and (3) affirmed the bankruptcy court’s judgment in favor of Granite Re and against AIC in adversary proceeding number 06-08015 to the extent it found AIC liable for the insurance premium but reversed the judgment to the extent it found that liability to be zero.

The parties to the judgment appealed from and the names and addresses of their respective attorneys are as follows:

Counsel for Movants Acceptance Insurance Co., Inc. and Acceptance Insurance Company:

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Dated this 10th day of April, 2008

ACCEPTANCE INSURANCE COMPANIES INC.,
Debtor/Cross-Appellant/Appellee.

By: /s/ Patrick B. Griffin
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ACCEPTANCE INSURANCE COMPANY
Cross-Appellant/Appellee.

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CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing Motion was served by the Appellate
CM/ECF system, this 10th day of April, 2008, to counsel for Appellant/Cross-Appellee at:

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/s/ Patrick B. Griffin
Patrick B. Griffin